



Audit of Fleet Management – Operations

Division of Inspector General **Neil Kelly, Clerk of the Circuit and County Courts** **Audit Report**

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Inspector General

Audit Conducted by:
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Report No. BCC-137
October 8, 2015



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October 8, 2015

Board of County Commissioners

We have conducted our audit of the Fleet Management Operations function of the Board of County Commissioners' Fleet Management Division, as scheduled per the Clerk's Annual Inspector General Audit Plan.

We appreciate the cooperation and assistance provided by the Facilities and Fleet Management Department during the course of our audit.

Respectfully Submitted,

Bob Melton

Bob Melton
Inspector General

CC: Honorable Neil Kelly, Clerk of Circuit & County Courts
David Heath, County Manager
Kristian Swenson, Facilities and Fleet Management Department Director
Keith Stevenson, Fleet Management Division Manager

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INTRODUCTION

Scope and Methodology

We conducted an audit of fleet maintenance operations managed by the Fleet Management Division (Fleet Management). Our audit objectives were:

1. To determine whether Fleet Management is providing cost effective service to County departments.
2. To determine whether Fleet Management billings accurately reflect actual cost.
3. To determine whether Fleet Management is being properly used by County departments.

To determine whether Fleet Management is providing cost effective service to County departments, we interviewed division staff, reviewed policies and procedures, tested a sample of work orders, compared data to industry standards, and reviewed customer billings.

To determine whether Fleet Management billings accurately reflect actual cost, we calculated the actual direct labor and overhead rates and compared them to the current rates charged.

To determine whether Fleet Management is being properly used by County departments, we reviewed policies and procedures, interviewed division and department staff, tested a sample of vendor invoices, and reviewed vendor contracts.

Our audit only included the operations and maintenance of Fleet Management. Our scope did not include the adequacy or compliance with vehicle usage policies nor did the audit include the parts and fuel inventories. We have reported separately on the Fleet Management Inventory in Report No. BCC-129, Year-End Inventory Observations.

Our audit included such tests of records and other auditing procedures, as we considered necessary in the circumstances. The audit period was October 1, 2013 through April 30, 2015. However, transactions, processes, and situations reviewed were not limited by the audit period.

Overall Conclusion

We conclude that except for needed improvements as noted in the report, Fleet Management is providing cost effective service to County departments, Fleet Management billings accurately reflect actual cost, and Fleet Management is being properly used by County departments. Opportunities for Improvement are included in this report.

Background



The mission of the Fleet Management Division is, “To design, construct and maintain safe, clean and energy efficient County facilities that enhance employee achievement and instill a sense of pride and dedication throughout the County, with a spirit of teamwork and pledge of excellence; to provide centralized control of major construction and renovation projects for County facilities and to provide for central planning and oversight of all facilities and capital construction matters; and to provide competent, responsive and cost effective development, acquisition and support services to its customers, ensuring they have safe, well built, well maintained buildings and transportation equipment, so that they may, in turn, provide services to the citizens of Lake County.” The division is aligned within the County’s Facilities and Fleet Management Department and has nineteen employees including the Fleet Management Division Manager, two supervisors, 12 mechanics, a financial analyst and three technicians. Together they are responsible for the functions of maintenance and repair of County assets, review and approval of new and replacement vehicles, and management of fuel.

When County assets are in need of maintenance or repairs, the Fleet Management Division responds in a variety of ways depending on the situation, customer urgency, mechanic or equipment availability

and the condition of the asset. Typically, a vehicle is driven to the fleet facility, a work order is created and the vehicle waits its turn for an available mechanic. However, if a vehicle breaks down or is not safe to drive, it can either be towed to the maintenance facility or a mechanic may be sent to the vehicle to provide services on location. On occasion, work may be outsourced due to factors such as heavy workload, mechanic ability, a need for specialized equipment or parts, or customer urgency; for these situations, the County has contracts in place with local vendors to assist the division in fulfilling its customers' needs.

To preserve the life of County assets, Fleet Management has developed a detailed preventative maintenance (PM) schedule by class at various intervals and levels. Depending on the asset's class, such as fixed route, tractor, or auto and light trucks, assets are serviced at levels A, B, C or D. Each level differs by the amount of services provided. For example, for an auto or light truck at 5,000 miles for PM-A, a mechanic should lube oil, filter, doors and latches, and check the operation of doors and windows; at the following interval, another PM-A should be performed; however, at 15,000 miles, PM-B should be performed, which includes PM-A, air filters and tire rotation; PM-C is performed at 30,000 miles and PM-D at 60,000 miles. Because many of the County's vehicles, such as those in Public Transportation, are frequently idle and running most of the business day, the division is currently in the process of converting those vehicle classes to hour intervals in an effort to better match the vehicles' preventative maintenance needs. Overall, the goal of the division is to keep vehicle repair and maintenance costs to a minimum.

Once a vehicle arrives at the maintenance facility for repair or preventative maintenance, a number of tasks occur to process the work. The process begins by creating a work order in the fleet system.



Parts are then assigned and the work order is printed. Typically, the next available mechanic will be assigned to the work order. While the mechanic is working on the job, he makes notes on the printout, including his time, and turns in the work order to the supervisor when the job is done; upon approval, a technician enters the mechanics notes into the system work order. The customer then will be notified that the vehicle is ready for pickup. At the end of the month, all work orders are reviewed and closed and invoices are generated and sent to the customer for payment.

The Fleet Management Division is fully funded by charging its customers for services, parts and fuel provided and occasional sales of scrap through the use of an internal service fund. The division charges its customers \$68.00 per hour of labor and a markup on parts in the amount of 15% of average inventory on hand. According to the Adopted Budget Book FY 2014-15, the division anticipates \$4,181,748 in total revenues with a balance to carry forward in the amount of \$27,938; the

budgeted operating expenditures for the division are \$4,153,810, of which \$913,741 is for personal services. The division further anticipates billing for 13,500 labor hours worked in FY 2015.

OPPORTUNITIES FOR IMPROVEMENT

Our audit disclosed certain policies, procedures and practices that could be improved. Our audit was neither designed nor intended to be a detailed study of every relevant system, procedure or transaction. Accordingly, the Opportunities for Improvement presented in this report may not be all-inclusive of areas where improvement may be needed.

1. County Policy Should Require the Use of Fleet Management.

County departments are not required to obtain repairs and maintenance for County assets through Fleet Management. In addition, they are not required to notify Fleet Management that services were performed. Consequently, the total amount spent for applicable repairs and parts spent by County departments could not reasonably be determined.

Maximum efficiency and effectiveness of a centralized fleet operations center can only be achieved when all County operations are required to use it. Fleet Management also represents a centralized control point to ensure appropriate service is provided to each asset at reasonable costs. When County departments bypass Fleet Management, this control is precluded.



A complete record for each asset is critical to proper analysis of each County asset's maintenance and financial attributes; and because Fleet Management is not aware of all repairs and maintenance of each asset, it cannot perform an adequate assessment of what is required for an asset's needs for preventative maintenance. Also, without a complete financial accounting of the total cost of repairs and maintenance on a vehicle, Fleet Management cannot provide an accurate determination when evaluating the specifications of a vehicle upon its replacement.

We Recommend management establish a policy requiring all County assets to be brought to the Fleet Management Division for any repairs, preventative maintenance and parts replacement.

2. Fleet Management Rates Charged to Customers Should Be Evaluated.

Fleet Management rates charged to customers do not reflect actual cost, and surcharges result in billings in excess of cost. We noted the following concerns:

- A. Recommended increases in customer rates do not reflect actual costs. We reviewed management’s cost projections for FY 2015 and noted that they are based on the previous year’s budgeted costs instead of the actual costs incurred for that year. As a result, future rate increases may be significantly inflated. We analyzed the division’s expenses, including staff earnings, and determined that Fleet Management is currently billing its customers slightly more than cost for labor and significantly less than cost for parts. In addition, the division is billing customers a 15% surcharge on invoices for outsourced work; although little work is actually performed.

To determine the reasonableness of the recommended rates, we calculated the FY 2013 and FY 2014 billable cost for labor using the number of hours billed and expenses incurred for the year to be \$67.61 and \$64.51, respectively. It appears that the current rate of \$68.00 is already sufficient to recover the division’s labor costs; however, management has recommended an increase the labor rate to \$103.00. The division also currently charges a mark-up on parts of 15% the average cost in inventory. Management has recommended to increase this surcharge up to 36.8%; although we calculate that the actual cost for parts was 17% for FY 2013, 26% for FY 2014 and could be as much as 20% for FY 2015. The following table shows our calculation of the costs:

	FY 2013 Actual	FY 2014 Actual	FY 2015 Projected
Labor:			
Personal Services	\$615,294	\$606,794	\$570,036
Other Related Expenses	156,475	190,936	159,073
Total Cost	\$771,769	\$797,730	\$729,109
Labor Hours Incurred	11,416	12,365	11,642
Billable Cost for Labor	\$67.61	\$64.51	\$62.63
Amount Over (Under) Billed	\$4,452	\$43,154	\$62,518
Parts:			
Personal Services	\$186,333	\$229,896	\$215,438
Charges for Parts	1,117,737	892,739	1,063,430
Other Related Expenses	6,231	5,557	3,156
Total Cost	\$1,310,302	\$1,128,191	\$1,282,024
Billable Cost for Parts	17.2%	26.4%	20.6%
Amount Over (Under) Billed	(\$28,827)	(\$128,614)	(\$71,793)

Management should be certain that it is charging its customers fairly and accurately. As a government entity providing internal services to other departments, its objective should be to recover costs. Because a formal analysis of Fleet Management’s rates is not performed on a periodic basis, the division is not recovering actual costs incurred.

- B. Fleet Management is billing its customers for outsourced work in excess of cost. We sampled 35 work orders, including outsourced work only; however, every work order included a 15% surcharge on the total paid to the vendor. According to the Division Manager, the amount of time spent on each work order in our sample was about 20 minutes to make the phone call and complete the entry of the work order in the fleet management system; we consider this amount of time de minimis. During our audit work, we calculated the amount of surcharges billed to Fleet Management customers for each work order and found that it is over-charging its customers. In one instance, the division charged its customer an additional \$2,751.76, or more than 40 labor hours to process the invoice; in another example, Fleet charged its customer an extra \$1,498.25. As a result, there is no match between the surcharge on outsourced work and the value of the time spent on the work order.

Discussions with management further revealed that it recommended to the County Board that the cost for processing these outsourced invoices be absorbed into the shop rate and that outsourced work no longer be charged a processing fee. While each activity should generally be billed at a rate approximating actual cost, the division spends minimal time on this activity. Therefore, this desired practice appears reasonable.

We Recommend management:

- A. Ensure that the Fleet Management rates charged are reflective of actual costs incurred. Management should implement a process to analyze its actual costs periodically and consider adjusting the rates accordingly.
- B. Cease its current practice of billing customers a surcharge on outsourced work.

3. Operating Policies and Procedures Should Be Developed.

Fleet Management has few written policies and procedures. As a result of our review, we found the following:

- A. Fleet Management does not have adequate written policies and procedures in place. In fact, when we requested copies of internal policies and procedures, the manager only sent two; one for entering a work order in the fleet system and the other for getting parts from inventory. However, during our audit work, we found that there are many procedures that, if written, could benefit the division and ensure consistency in the application of processes. For example, there is no procedure to follow when scheduling preventative maintenance or preparing the monthly customer billings. We also found that many times other departments seek vehicle maintenance without the assistance of Fleet Management; this makes it impossible to track maintenance, ensure the best price was obtained and precludes assurance of adequate preventative maintenance. Policy should require that all departments go to fleet for vehicle maintenance (See

Opportunity For Improvement No. 1). It is a common business practice to develop and implement policies and procedures to ensure the consistent application of processes. Without them, it is difficult to ensure processes are appropriately established and followed.

- B. A procedure does not exist for Fleet Management’s decision as to whether to outsource work. There are a variety of reasons why a decision is made to outsource work; however, none of them are documented or justified. We reviewed a total of 35 work orders for outsourced work; management provided the following reasons why the work was outsourced:

Reason for Outsourcing	Number of Work Orders
After business hours - 24 hour service provided	4
Dealer diagnosis required	1
Equipment not on hand - too expensive to buy	4
Heavy workload - mechanic not available	4
Vendor closer - better response time	6
Vendor more efficient - warranty on labor provided	12
Work not performed in-house	4
Total work orders reviewed	35

Sound business decisions are made consistently and are better justified when formal procedures are followed. It is important for management to establish a protocol for making such a decision, including documenting a cost comparison of the benefit to the County for outsourcing the work. Without a formal procedure or any documentation of the decision, management cannot ensure that it is making a cost effective decision; it cannot ensure that its decisions are consistently made; and management cannot provide any justification for the decision to outsource.

We Recommend management:

- A. Develop and implement a system of internal written policies and procedures in alignment with current processes.
- B. Develop and implement a procedure for making a decision to outsource work. For work that is to be outsourced, a cost comparison should be prepared justifying the expense.

4. Work Order Processing Needs Improvement.

During our audit work, we reviewed the processes to complete work orders. Specifically, we noted the following:

A. Dates on work orders and some fleet management software reports are not reliable. Customer work orders include many dates intended to indicate when a work order was closed and when labor and parts were charged to the job. However, none of these dates are reliable because they are altered each time staff perform a variety of activities. For example, management confirmed the following:

- When an invoice for parts related to a work order is received, the work order is opened and the invoice is applied to it. This activity causes the date for the parts entry to actually reflect the date the invoice was entered not when the parts were applied to the job.
- Management review of the work order discovers a data entry error. In this instance, staff must open the work order to correct the entry, causing the work order closing date to reflect the correction date.
- The current practice is to post labor to the invoice using the current date instead of the actual date the labor was performed.

Because these activities alter the dates recorded in the fleet management software, we cannot determine whether work orders are closed timely or the specific reason why some work orders appear to be open for an excessive amount of time. We also found that as a result some reports cannot be recreated in the software. For example, the software report that is generated by staff each month to create the customer billings may no longer be accurate because it is populated using work order closing dates. The only way to verify what should have been billed is to refer to the original saved report.

B. Time billed by Fleet mechanics is not recorded when incurred. Management records all time billed on the day the work order is closed. For example, in work order number 1302583, 20 hours of labor was recorded on the same day, 19 of which was for one mechanic; however the work order notes indicate that the work was done on several days. In another example, work order number 1302856 shows mileage for a road call recorded on March 25, 2014 with the related labor recorded on March 31, 2014; the labor was actually done on March 25, 2014. The invoice sent to the customer was therefore incorrect.

Also, management cannot support time billed on a given day for any mechanics. We requested the documentation supporting the time billed for two mechanics on two days; within a month, management could not find or provide any of the supporting work orders or information. Labor hours should be recorded when incurred to ensure accurate documentation and invoicing. It is impossible to compare the time billed to the time a given mechanic is paid for; however, it is important for management to be able to perform such a comparison so that it could determine whether its mechanics are being efficient.



We Recommend management:

- A.1. Ensure that original work orders are maintained on file so that original dates can be preserved.
- A.2. Ensure that software generated billing reports are electronically stored upon creation so that billings are supported by accurate reports.
- B1. Require all mechanics submit their time to be billed on a daily basis. All time for work orders should be recorded daily.
- B.2. Ensure that information related to time billed to customers is readily available.

5. Performance of Preventative Maintenance Needs Improvement.

Preventative maintenance is not performed in accordance with established standards. In 41 out of 55 assets tested, there were deviations noted from the preventative maintenance standards established by the division. Using the standards provided by the Division Manager, we reviewed the mile/hour intervals for each service performed since October 1, 2012 against the standard and determined whether it was reasonable. Out of the 269 tests we performed, there were 123, or 45.7%, deviations among the 55 assets. For example, asset 025875 had the following preventative maintenance performed during the audit period:

PM Services Performed	Date Performed	Odometer – PM Performed	Odometer – PM Was Due	Miles Overdue
Changed oil and oil filter; topped wiper fluid.	07/02/12	84,954		
Changed oil and oil filter; topped wiper fluid.	10/17/12	91,626	89,954	1,672
Changed oil and oil filter; topped wiper fluid.	02/26/13	99,215	96,626	2,589
Changed oil, oil filter and air filter.	05/01/13	107,604	104,215	3,389
Changed oil and oil filter.	10/15/13	114,609	112,604	2,005
Changed oil, oil filter, air filter, fuel filter, trans filter, various gaskets and fluids.	04/14/14	124,491	119,609	4,882

During our review, we noted that there were 19 instances during the audit period where an asset was not serviced for more than 12 consecutive months at a time. We also noticed that the maintenance on many assets is not consistent with the standard schedule. Additionally, for each deviation from the

standard, we reviewed notices sent by the Division Manager to the departments responsible for the asset. We determined that sufficient notice was given to the department for 21 out of the 123 issues and the deviation could have been avoided if the department would have responded as requested. Of the 102 issues that could have been avoided, 14 belonged to Public Safety; according to the Division Manager, these were communicated via phone.

The preventative maintenance standards were set in alignment with asset type specifications provided by the manufacturers, according to the Division Manager. Timely vehicle maintenance is critical to ensuring the longevity of a vehicle or equipment; and staying up to date with necessary scheduled maintenances can help the County in the long run by avoiding major issues that can accumulate with time.

We Recommend management ensure that preventative maintenance is performed on all County assets in accordance with established standards.

6. Fleet Management Should Implement a Performance Measurement System.

Management does not measure the division’s operational performance. One example of an outcome performance measure would be to calculate the percent of repair rework that is done and compare it to a goal of two percent or less. An example that measures efficiency would be to calculate the average vehicle downtime in days. The following table presents a variety of types of performance measures currently being reported by other Florida counties:

Performance Measure	Type	Source
Percentage of vehicles/equipment past due for preventative maintenance	Outcome	Palm Beach County
Percentage of scheduled repairs vs. total repairs	Efficiency	Palm Beach County
Number of work orders	Activity	Palm Beach County
Average vehicles downtime days	Efficiency	Palm Beach County
Percent of fleet operational (refers to vehicles on the road)	Outcome	Orange County
Fleet technician productivity (refers to percent time technicians are actually working on orders)	Efficiency	Orange County
Preventative maintenance completion rate (refers to number of PM services that are completed timely)	Efficiency	Orange County
Customer service survey rating (goal is 95% or more)	Outcome	Hillsborough County
Preventative maintenance inspections performed	Activity	Polk County
Percent of repeat repairs within 182 days	Outcome	Polk County
Average response time to road failures	Outcome	Polk County
Average work order completion time (in hours)	Outcome	Polk County
Billable hours (goal is 80% or more)	Efficiency	Marion County
Percent of rework (goal is 2% or less)	Outcome	Marion County

Beyond tracking the division's revenues and expenses, it is critical to understand how well the division is operating in terms of productivity and performance; to do this, management should establish, implement and track operational performance measures. However, management does not measure the division's operational performance because it has been dealing with other priorities. If management were to calculate measures such as these on a monthly basis, and take appropriate action to improve performance, efficiency and effectiveness of Fleet Management operations could be improved.

We Recommend management establish and implement a formal performance measurement system. This should include establishing formal performance goals and measures, calculating the achievement of those goals on a periodic basis, and investigating any trends or unusual results.

7. Vendor Invoicing and Pricing Should Be Reviewed.

We examined samples of work orders and vendor invoices and found that vendor invoices do not always match contract pricing and are not verified for accuracy and reasonableness. We noted the following concerns:

- A. Not all invoices are reviewed by management. In addition to ensuring that pricing was received in accordance with the contract, managers should verify that the correct labor rate was charged and that the number of labor hours spent was reasonable. During our audit work, we noted that most vendors do not include their labor rate or labor hours worked for each job on their invoices. As a result, it is impossible for management to determine whether invoices that include labor are accurate. According to the manager, invoices are reviewed on a random basis; he stated that his current practice is to take the total charged for labor and "back into it." He then determines whether the resulting number appears reasonable. However, all invoices should be reviewed and if the vendor is not charging the correct labor rate, this practice does not work; the manager may be approving an invoice in error. Vendor invoices should be reviewed completely for accuracy and compliance with contract terms. If the hours worked were included, management could determine whether the invoice was accurate and, therefore, whether it was obtaining the best value with the particular vendor.
- B. Division managers do not verify amounts charged by vendors; pricing does not always match the contract amounts allowed. We compared the charges on 29 invoices for services obtained outside of Fleet to the amounts allowed per the corresponding contract and found only two invoices where all of the amounts matched the contract amounts allowed; in 27 out of 29, or 93.1%, of the invoices, the amount(s) on the invoice do not match the contract amount allowed. Amounts charged by vendors under an existing County contract should match pricing to the contract amount allowed. The divisions seeking services outside of Fleet Management are not comparing the pricing on the invoices to existing contracts; and if they are comparing them, they are approving the invoices for payment regardless of whether they match or not.

- C. Tire purchases are sometimes made by other County divisions at less cost than the Fleet Management preferred contract price. We selected a sample of invoices for tire purchases made by one division and compared the pricing to the Fleet Management preferred contract price to test the reasonableness of the pricing received by the division. In 10 out of 14 of the invoices, each tire was purchased by the division at a per tire price for less than in the Fleet Management preferred contracts; in the other 4 invoices, the Fleet contract pricing was cheaper. Therefore, when departments make purchases, such as for tires, outside of Fleet Management, there is no assurance that they are getting the best pricing.

We Recommend management:

- A.1. Implement a process to review the accuracy and compliance of all invoices prior to approval for payment.
- A.2. Require that all vendors include the number of labor hours worked for each job on their invoices. This could be done by including a requirement in the vendor contract upon renewal.
- B. Require that County division managers ensure that the amounts charged by vendors match the contract amounts allowed.
- C. Ensure that Division Managers take all County assets to Fleet for repairs and maintenance.

8. Repairs and Maintenance Should Be Compared to Standards.

A process is not in place to compare labor hours to industry standards. Fleet Management staff have access to an online subscription to Mitchell1, an industry leader that provides auto repair professionals a database to research standards for repair times, review wiring schematics and gain



access to directions for automotive repairs; however, we found no evidence that the standards were being used to measure staff performance. During our review of work orders, we noted that the labor hours spent by staff varies significantly from industry standards. We selected a sample including 30 assets, searched the Mitchell1 standard database for each service item, compared the standard to Fleet mechanic times, and found an average variance in time of 20.7%. In addition, some of the actual time recorded does not appear reasonable. For example, in one instance, 0.2 of an hour was recorded to

replace front brake pads, when the industry standard is 2.2 hours. Variations from established time standards could be used to measure staff productivity, competency, and efficiency in performing repairs.

During our review of outsourced work, we also found that services listed on vendor invoices could not always be compared to the industry standards. Some services and assets types are not included in the database. Out of 37 invoices reviewed, only one included the labor hours and work performed; the remaining invoices could not be compared for the following reasons:

- 16 of the invoices were for tire services charged a flat rate per the contract; no labor hours.
- 2 invoices were not available.
- 6 of the invoices were for services not found in Mitchell1.
- 12 of the invoices do not include the labor hours worked.

For those assets and services not accessible in the standards, management should develop its own standards. This could be done by tracking the hours spent for those services and creating a standard based on work performed. A comparison of standards to the labor billed by vendors could be used to measure the reasonableness of the labor hours charged to other County divisions.

Without such a process in place, controls over actual time recorded are not adequate, a formal comparison is not made to industry standards, and, therefore, no explanations of variances are recorded. Standards should be used as a basis of comparison to ensure services are delivered efficiently.

We Recommend management implement a system of standard labor times to be used as a basis of comparison in its work order billings, including vendor invoices. Variances should be recorded and investigated. In addition, additional training should be provided to ensure actual times recorded are accurate.

APPENDIX – Management Response

M E M O R A N D U M

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To: Bob Melton, Inspector General
Thru: Kristian Swenson, Facilities & Fleet Management Director *KS*
From: Keith Stevenson, Fleet Management Manager *RKS*
Date: September 28, 2015
Subject: Fleet Management Audit

Fleet Management has reviewed the Inspector General’s audit report. Fleet Management is in agreement with the Inspector General’s recommendations. Further, Fleet Management has begun implementing many of the recommendations listed in opportunities for improvement 1 through 8. Fleet Management looks forward to working with the Inspector General office in the future.

TIMOTHY I. SULLIVAN <i>District 1</i>	SEAN M. PARKS, AICP, QEP <i>District 2</i>	JIMMY CONNER <i>District 3</i>	LESLIE CAMPIONE <i>District 4</i>	WELTON G. CADWELL <i>District 5</i>
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